

SECOND REGULAR SESSION

SENATE BILL NO. 1212

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR COLEMAN.

Read 1st time March 1, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

5425S.011

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for public safety.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 67, RSMo, is amended by adding thereto one new
2 section, to be known as section 67.2718, to read as follows:

**67.2718. 1. The governing body of any city not within a county
2 may impose a sales tax in an amount of up to one-half of one percent on
3 all retail sales made in the such city which are subject to taxation
4 pursuant to the provisions of sections 144.010 to 144.525, RSMo. The tax
5 authorized by this section shall be in addition to any and all other sales
6 taxes allowed by law, except that no sales tax imposed pursuant to the
7 provisions of this section shall be effective unless the governing body
8 of the such city submits to the voters of such city at a city or state
9 general, primary or special election, a proposal to authorize the
10 governing body to impose a tax.**

**11 2. The ballot of submission shall contain, but need not be limited
12 to, the following language:**

**13 "Shall (insert name of city) impose a sales tax of(insert
14 rate of tax) for the purpose of providing revenues for the operation of
15 public safety departments, including police and fire departments, and
16 for compensation, pension programs and health care for their
17 employees and pensioners?"**

18 ☐ YES ☐ NO

**19 If a majority of the votes cast on the proposal by the qualified voters
20 voting thereon are in favor of the proposal, then the sales tax**

21 authorized in this section shall be in effect on the first day of the
22 second calendar quarter after the director of revenue receives notice
23 of adoption of the tax. If a majority of the votes cast by the qualified
24 voters voting are opposed to the proposal, then the governing body
25 shall not impose the sales tax authorized in this section unless and
26 until the governing body resubmits a proposal to authorize the
27 governing body to impose the sales tax authorized by this section and
28 such proposal is approved by a majority of the qualified voters voting
29 thereon.

30 3. All revenue received by such city from the tax authorized
31 pursuant to the provisions of this section shall be deposited in a special
32 fund and shall be used solely for the operation of public safety
33 departments, including fire and police departments and including
34 compensation, pension programs and health care for their employees
35 and pensioners.

36 4. All sales taxes collected by the director of revenue pursuant
37 to this section on behalf of any such city less one percent for cost of
38 collection which shall be deposited in the state's general revenue fund
39 after payment of premiums for surety bonds as provided in section
40 32.087, RSMo, shall be deposited in the special trust fund, which is
41 hereby created, to be known as the "Public Safety Protection Sales Tax
42 Trust Fund". The moneys in the public safety protection sales tax trust
43 fund shall not be deemed to be state funds and shall not be commingled
44 with any funds of the state. The director of revenue shall keep
45 accurate records of the amount of money in the trust fund and of the
46 amounts which were collected in each such imposing a sales tax
47 pursuant to this section, and the records shall be open to the
48 inspections of officers of such city and the public. Not later than the
49 tenth day of each month, the director of revenue shall distribute all
50 moneys deposited in the trust fund during the preceding month to such
51 city which levied the tax. Such funds shall be deposited with the
52 treasurer of each such city and all expenditures of funds arising from
53 the public safety protection sales tax trust fund shall be by an
54 appropriation ordinance to be enacted by the governing body of such
55 city, and shall be used for the operation of public safety departments
56 including police and fire departments and for compensation, pension
57 programs and health care for their employees and pensioners and for

58 no other purpose.

59 5. The director of revenue may authorize the state treasurer to
60 make refunds from the amounts in the trust fund and credited to any
61 such city for erroneous payments and overpayments made and may
62 redeem dishonored checks and drafts deposited to the credit of such
63 city. If any such city abolishes the tax, such city shall notify the
64 director of revenue of the action at least ninety days prior to the
65 effective date of the repeal and the director of revenue may order
66 retention in the trust fund, for a period of one year, of two percent of
67 the amount collected after receipt of such notice to cover possible
68 refunds or overpayment of the tax and to redeem dishonored checks
69 and drafts deposited to the credit of such accounts. After one year has
70 elapsed after the effective date of abolition of the tax in any such city,
71 the director of revenue shall remit the balance in the account to such
72 city and close the account of such city. The director of revenue shall
73 notify each such city of each instance of any amount refunded or any
74 check redeemed from receipts due such city.

75 6. Except as modified in this section, all provisions of sections
76 32.085 and 32.087, RSMo, shall apply to the tax imposed pursuant to this
77 section.

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